

**Illinois Department of Revenue
Regulations**

Title 86 Part 210 Section 210.105 Hearings

TITLE 86: REVENUE

PART 210

Section 210.105 Hearings

Any relevant factual matter may be determined by the Board informally. If necessary to adequately develop the facts alleged to be grounds for relief, a hearing by a hearing officer, a Board Member, or the full Board may be held.

(Source: Amended at 17 Ill. Reg. 8860, effective June 2, 1993)